

F. #2024R00237

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

-against-

NICHOLAS ARCURI,  
Defendant.

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**GOVERNMENT’S RESPONSE TO  
DEFENDANT’S NOTICE OF  
OBJECTION TO PRESENTENCE  
INVESTIGATION REPORT  
DATED NOVEMBER 6, 2024**

Criminal Action No.  
24-CR-225 (DLI)

Pursuant to the Court’s Scheduling Order of August 5, 2024, the United States files this Response to Defendant’s Notice of Objection to the Presentence Investigation Report (“PSR”), dated November 6, 2024. ECF No. 18 (filed November 20, 2024). The government concurs that “Defendant was released from custody on August 5, 2024 – not 2023,” as stated on page 1 of Defendant’s Notice. The government also has no objection to Defendant’s request that the PSR include the fact that Mr. Arcuri voluntarily provided the handwritten cash payroll ledger to the IRS case agent, as stated on page 1 of Defendant’s Notice. The government has no objection to including the fact that the Court granted the joint motion for pre-sentence restitution payments on August 8, 2024, or his request to include that he satisfied the amount of the tax loss (which is equivalent to the stipulated restitution amount) as stated on page 1 of Defendant’s Notice.

The government takes no position on the other objections raised by Defendant on page 2 of his Notice, of which the government has no direct knowledge.

Dated: Washington, DC  
December 2, 2024

BREON PEACE  
United States Attorney  
Eastern District of New York

By: /s/ Richard J. Kelley  
RICHARD J. KELLEY  
JEFFREY A. MCLELLAN  
Trial Attorneys  
U.S. Dep't of Justice, Tax Division  
(202) 616-5555

**CERTIFICATE OF SERVICE**

I certify that on December 2, 2024, I served the foregoing document on all parties electronically via the CM/ECF system and emailed the document to Probation. I also caused the foregoing document to be mailed to the chambers of Judge Irizarry via FedEx.

/s/ Richard J. Kelley  
RICHARD J. KELLEY  
Trial Attorney